-99-063B

June 19, 2004

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572 28 Davis Ave Poughkeepsie, NY 12603

Subject:

| Serial No. 10/077,093 02/19/02|

Subhash Gupta

"METHOD TO FORM SELF-ALIGNED, L-SHAPED SIDEWALL SPACERS"

| Grp. Art Unit: 2826 F. ERDEM|

RESPONSE PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated April 21, 2004, please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on June 21 , 2004.

Stephen B. Ackerman, Reg. No. 37,761

Signature